

## **EXHIBIT C**

| 2006 - Cash to Accrual Basis Transition   |                   |
|---|-------------------|
| INCOME  | TOTAL             |
| Education Referral Income   |                   |
| 4253 - Traffic School   | 592,723           |
| 4252 - ASCouncil - TS/Ded/Drec  | 1,175,440         |
| 4251 - Drivers Education  | 2,287,683         |
| All Other Referral Income   | 7,591,717         |
| <b>TOTAL INCOME</b>   | <b>11,647,563</b> |
| <b>COST OF GOODS SOLD</b>   |                   |
| 5110 - Search Engine Marketing  | 4,995,957         |
| All Other COGS  | 1,068,998         |
| <b>TOTAL COST OF GOODS SOLD</b>   | <b>6,064,955</b>  |
| <b>GROSS PROFIT</b>   | <b>5,582,607</b>  |
| <b>EXPENSES</b>   |                   |
| Salaries & Benefits   | 473,139           |
| Legal & Accounting  | 148,971           |
| Consultants   | 102,954           |
| Office Supplies   | 52,716            |
| Taxes & Licenses  | 115,320           |
| Travel & Entertainment  | 68,109            |
| Rent & Utilities  | 54,828            |
| Telephone & Fax   | 38,347            |
| Other Expenses  | 43,834            |
| <b>TOTAL EXPENSES</b>   | <b>1,098,218</b>  |
| <b>NET INCOME</b>   | <b>4,484,389</b>  |
| 2007 (January through September) - Accrual Basis  |                   |
| INCOME  | TOTAL             |
| Education Referral Income   |                   |
| 4253 - Traffic School   | 406,945           |
| 4252 - ASCouncil - TS/Ded/Drec  | 934,656           |
| 4251 - Drivers Education  | 2,184,816         |
| All Other Referral Income   | 9,210,122         |
| <b>TOTAL INCOME</b>   | <b>12,736,539</b> |
| <b>COST OF GOODS SOLD</b>   |                   |
| 5110 - Search Engine Marketing  | 5,448,871         |
| All Other COGS  | 590,007           |
| <b>TOTAL COST OF GOODS SOLD</b>   | <b>6,038,878</b>  |
| <b>GROSS PROFIT</b>   | <b>6,697,661</b>  |
| <b>EXPENSES</b>   |                   |
| Salaries & Benefits   | 1,026,126         |
| Legal & Accounting  | 790,987           |
| Consultants   | 197,887           |
| Office Supplies   | 27,870            |
| Taxes & Licenses  | 189,155           |
| Travel & Entertainment  | 29,123            |
| Rent & Utilities  | 66,152            |
| Telephone & Fax   | 23,915            |
| Other Expenses  | 132,875           |
| <b>TOTAL EXPENSES</b>   | <b>2,484,090</b>  |
| <b>NET INCOME</b>   | <b>4,213,571</b>  |
| *Line Item 4252 represents combined revenue from American Safety Council advertiser which includes revenue for multiple products (Traffic School, Driver's Education, and Driving Records). Online Guru is in the process of reallocating this prior combined revenue into appropriate distinct product line items. Approximate current distribution of this revenue is 15% Drivers Education, 25% Driving Records, and 60% Traffic School. |                   |

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